

Maine Revised Statutes
Title 36: TAXATION
Chapter 577: MAINE ESTATE TAX after 2012

§4105. PERSONAL REPRESENTATIVE'S LIABILITY FOR TAX

1. Payment of tax. The tax imposed by this chapter must be paid by the personal representative to the extent of assets subject to the personal representative's control. The assessor may accept payment of estate taxes in works of art in accordance with Title 27, chapter 2, subchapter 2.

[2011, c. 380, Pt. M, §9 (NEW) .]

2. Certification of payment. A final account of a personal representative of an estate may not be allowed by the Probate Court unless the personal representative has filed in the Probate Court a certificate of the assessor showing either that the amount of tax has been paid, that payment has been secured as provided in section 4108 or that no tax is due.

[2011, c. 380, Pt. M, §9 (NEW) .]

SECTION HISTORY

2011, c. 380, Pt. M, §9 (NEW) .

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